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Date: May 8, 2006

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Examiner Daniel Pan	U.S. Patent and Trademark Office	571-273-8300	
From:	Ramyar M. Farid	<i>Direct Phone:</i>	202.756.8146
<i>E-Mail:</i>	rfarid@mwe.com	<i>Direct Fax:</i>	202.756.8087
<i>Sent By:</i>	Matilda Mason	<i>Direct Phone:</i>	202-756-8661
<i>Client/Matter/Tkpr:</i>	60188-536	<i>Original to Follow by Mail:</i>	No
		<i>Number of Pages, Including Cover:</i>	9
Re:	Application No.:	10/621,440	
	Attorney Docket No.:	60188-536	

Message:

This Amendment is being filed in response to the Office Action dated February 8, 2006.

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U.S. practice conducted through McDermott Will & Emery LLP.
600 Thirteenth Street, N.W. Washington, D.C. 20005-3096 Telephone: 202.756.8000

Docket No.: 060188-0536

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

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In re Application of : Customer Number: 20277
 Kenichi KAWAGUCHI : Confirmation Number: 1018
 Application No.: 10/621,440 : Group Art Unit: 2183
 Filed: July 18, 2003 : Examiner: Daniel Pan

MAY 08 2006

For: PROGRAM TRANSLATOR AND PROCESSOR

Mail Stop Amendment
 Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above identified application.

No additional fee is required.
 Applicant is entitled to small entity status under 37 CFR 1.27
 Also attached:

The fee has been calculated as shown below:

	NO. OF CLAIMS	HIGHEST PREVIOUSLY PAID FOR	EXTRA CLAIMS	RATE	FEE
Total Claims	2	20	0	\$50.00 =	\$0.00
Independent Claims	1	3	0	\$200.00 =	\$0.00
Multiple dependent claims newly presented					\$0.00
Fee for extension of time					\$0.00
					\$0.00
Total of Above Calculations					\$0.00

Please charge my Deposit Account No. 500417 in the amount of \$0.00.
 The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP


 Ranjbar M. Farid
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600 13th Street, N.W.
 Washington, DC 20005-3096
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 Facsimile: 202.756.8087
 Date: May 8, 2006

Please recognize our Customer No. 20277 as our correspondence address.

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AMENDMENT

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated February 8, 2006, having a three-month shortened statutory period for response set to expire on May 8, 2006, reconsideration of the above-identified application is respectfully requested in view of the following amendment and remarks.

WDC99 1231358-1.060188.0536

PAGE 3/9 * RCVD AT 5/8/2006 11:55:57 PM [Eastern Daylight Time] * SVR:USPTO-EFXRF-24 * DNI:2738300 * CSID:2027568087 * DURATION (mm:ss):02:30